



[4830-01-P]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG-153627-08]

RIN-1545-BI40

Reporting and Notice Requirements for Deferred Vested Benefits under Section 6057;  
Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document corrects a notice of proposed rulemaking (REG-153627-08) that was published in the **Federal Register** on Thursday, June 21, 2012 (77 FR 37352), that would provide guidance relating to automatic extensions of time for filing certain employee plan returns by adding the Form 8955-SSA, “Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits,” to the list of forms that are covered by the Income Tax Regulations on automatic extensions.

**FOR FURTHER INFORMATION CONTACT:** William Gibbs, Sarah Bolen, or Pamela Kinard, (202) 622-6060 (not a toll-free number).

### **SUPPLEMENTARY INFORMATION:**

#### **Background**

The notice of proposed rulemaking (REG-153627-08) that is the subject of this correction is under section 6057 of the Internal Revenue Code.

#### **Need for Correction**

As published, REG-153627-08 contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the notice of proposed rulemaking (REG-153627-08) that was the subject of FR. Doc. 2012-15068, is corrected as follows:

On page 37354, column 1, in the preamble, under the paragraph heading “Background”, line four of the column, the language “Employee Benefit Returns,”and file the” is corrected to read, “Employee Plan Returns,”and file the”.

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